

# **STAFF JUDGE ADVOCATE (SJA)**

## **FILING A CLAIM**

**SUBJECT:** Deployment-related Damage – Filing a Claim

**1. PURPOSE.** To provide information about filing a claim for damaged household goods or privately owned vehicles (POVs) after a deployment.

**2. BOTTOM LINE.** Claimants have 70 days to notify moving or storage companies of damage. Damage to POVs must be noted at the time of delivery. Visit the installation claims office promptly for assistance.

### **3. DISCUSSION.**

a. Filing a claim for damage to household goods requires several forms. First, claimants must complete the DD Form 1840/R, Notice of Damage to Household Goods. This form gives notice to the moving or storage company that the damage has occurred. Soldiers have 70 days to deliver this form to the claims office in order to provide notice. Failure to deliver this form to the claims office within 70 days can reduce the amount payable for the claim. Soldiers have 2 years from the time of delivery to file the other forms. These include the DD Form 1842, the claim form, and the DD Form 1844, an item-by-item description of the damage and amount claimed. Claimants may also need to provide receipts, estimates of repair, or other documents.

b. Filing a claim for damage to a POV requires notification of the damage on DD Form 788. This form is an inspection sheet for the vehicle that must be completed before leaving the vehicle checkpoint. A thorough inspection is important because damage not noted on the DD Form 788 at the time of delivery often can't be paid. If a claimant discovers damage after taking possession of the vehicle, he or she should immediately return to the vehicle checkpoint and note the damage on DD Form 788. Once damage has been noted, the claimant has two years to complete DD Form 1842, DD Form 1844, and any other forms the claims office may require. Expeditious filing is recommended.

c. Soldiers can always file a claim even if they don't have sufficient information or documentation at the time they file. Each claim receives individual consideration.

d. The installation claims office will provide forms, instructions, and case-specific guidance to each claimant.

**Located Building 5**

**Legal Assistance - 706-545-3281/3282**

**Claims - 706-545-2285**

## DEPLOYMENT TAX INFORMATION

Federal and state tax laws affect Soldiers deployed in support of Operation Iraqi Freedom. Federal tax rules are summarized below. See your nearest Legal Assistance Office or servicing Tax Center for additional information.

Members of the Armed Forces who serve in a combat zone (CZ), a qualified hazardous duty area (QHDA), or in direct support of a CZ or QHDA are eligible for certain tax benefits.

CZ/QHDA tax entitlements include:

**1. Excludable income.** Enlisted Soldiers and warrant officers may exclude from their gross income all compensation received during the months spent in a CZ/QHDA. Commissioned officers may exclude up to the highest rate of basic pay for the most senior enlisted member of the Armed Forces, plus the amount of hostile fire or imminent danger pay for each month. For 2005, commissioned officers may exclude up to \$6,529.20 for each month in which the officer spends part of the month in a CZ/QHDA.

**2. Filing extension.** Soldiers in a CZ/QHDA have an extension to file their federal income tax returns and pay their taxes. The extension is 180 days plus the number of days the Soldier was in the CZ/HQDA during the normal tax filing period (1 January through 15 April). The extension begins on the day after the Soldier leaves the CZ/QHDA. Soldiers who use this extension don't pay interest on the amounts owed to the Internal Revenue Service (IRS), and will receive interest from the IRS if they are entitled to a refund. Soldiers who qualify for this extension must clearly write "Combat Zone Taxpayer" across the top of their tax return. Department of the Army civilians who perform services as part of a qualifying operation serving overseas and are deployed away from their permanent duty station also qualify for extension.

Numerous states follow the federal rules and offer military personnel income exclusions and filing extensions. Check with your nearest Legal Assistance Office or servicing Tax Center for information specific to your state.